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Counsel for Plaintiff ST. PAUL

FIRE & MARINE INSURANCE COMPANY

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK****ST. PAUL FIRE & MARINE
INSURANCE COMPANY,****Plaintiff,**

v.

TORTUE, LTD.,**Defendant.**

Index No.

ECF CASE

**ST. PAUL FIRE AND MARINE INSURANCE COMPANY'S
FED. R. CIV. P. 7.1 DISCLOSURE STATEMENT**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Defendant St. Paul Fire and Marine Insurance Company certify that the following are corporate parents, affiliates and/or subsidiaries of said party which are publicly held and/or owns 10% or more of the said party's stock: **St. Paul Travelers Companies, Inc. n/k/a The Travelers Company, Inc.**

DUANE MORRIS LLP
A DELAWARE LIMITED LIABILITY
PARTNERSHIP

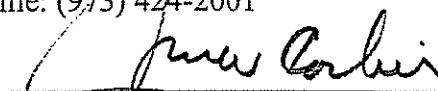
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By:

A handwritten signature in black ink, appearing to read "James W. Carbin", is written over a horizontal line.

James W. Carbin, Esq. (JC-5004)
Attorneys for Plaintiff St. Paul Fire
and Marine Insurance Company

Dated: Newark, New Jersey
May 30, 2008